

## INTISARI

Penelitian ini dilakukan pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2015. Teknik pengambilan sampel dilakukan dengan metode purposive sampling. Sampel penelitian adalah 35 perusahaan, dengan tiga tahun pengamatan. Jadi total sampel yang diteliti adalah 105. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh profitabilitas (ROA), likuiditas (CR), media exposure (ME), kepemilikan manajerial (KM), dan kepemilikan institusional (KI) terhadap pengungkapan corporate social responsibility (CSR) dalam laporan tahunan (annual report) perusahaan .

Profitabilitas diproksikan dengan Return On Asset, likuiditas diproksikan dengan Current Ratio, media exposure diperoleh dari website perusahaan, kepemilikan manajerial diukur dengan prosentase saham yang dimiliki manajemen, dan kepemilikan institusional diukur dengan prosentase saham yang dimiliki institusi. Metode analisis yang digunakan adalah analisis regresi linier berganda untuk mengetahui pengaruh variabel bebas terhadap variabel terikat.

Hasil penelitian menunjukkan bahwa variabel profitabilitas, media exposure dan kepemilikan institusional berpengaruh positif signifikan terhadap pengungkapan CSR. Sedangkan variabel likuiditas dan kepemilikan manajerial tidak berpengaruh signifikan terhadap pengungkapan CSR. terhadap pengungkapan CSR, dan kepemilikan institusional berpengaruh positif signifikan terhadap pengungkapan CSR.

**Kata Kunci:** profitabilitas, likuiditas, media exposure, kepemilikan manajerial, kepemilikan institusional dan corporate social responsibility

## **ABSTRACT**

This research has been conducted on manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2012-2015 periods. The sample collection technique has been done by using purposive sampling method. The samples are 35 companies, with three years of observations. Therefore, the total samples which have been observed are 105. This research is meant to find out the influence of profitability (ROA), liquidity (CR), media exposure (ME), managerial ownership (KM), and institutional ownership (KI) to the corporate social responsibility (CSR) disclosure in annual statement of the company.

Profitability has been proxy by Return on Asset, liquidity has been proxy by Current Ratio, media exposure has been obtained from the official company website, and managerial ownership has been measured by using stock percentage which is owned by the institution. The analysis method has been carried out by using multiple linear regressions analysis to find out the influence of independent variables to the dependent variable.

The result of this research shows that the variables i.e. profitability, media exposure and institutional ownership give significant and positive influence to the CSR disclosure. Meanwhile, liquidity and managerial ownership does not have any significant and positive influence to the CSR disclosure, and the institutional ownership gives significant and positive influence to the CSR disclosure.

**Keywords:** Profitability, liquidity, media exposure, managerial ownership, institutional ownership, and corporate social responsibility.